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PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 28th May, 2025

GUJARAT VALUE ADDED TAX ACT, 2003.

No. (GHN-47)/VAR-2025(51)/GST Cell: - WHEREAS, certain draft rules were published as required by sub-section (4) of section 98 of the Gujarat Value Added Tax Act, 2003 (Guj. 1 of 2005), at page 128-1 in the Gujarat Government Gazette, Extraordinary, Part IV-B, dated the 28th March, 2025, under the Government Notification, Finance Department No.(GHN-35)/VAR-2025(50)/GST Cell dated the 28th March, 2025 inviting objections or suggestions from all persons likely to be affected thereby within a period of fifteen days from the date of publication of the said notification in the *Official Gazette*;

AND WHEREAS, no suggestions and objections are received with respect to the said notification;

NOW, THEREFORE, In exercise of the powers conferred by sub-section (1) of section 98 of the Gujarat Value Added Tax Act, 2003(Guj. 1 of 2005), the Government of Gujarat hereby makes the following rules further to amend Gujarat Value Added Tax Rules, 2006, namely:

- (1) These rules may be called the Gujarat Value Added Tax (Amendment) Rules, 2025.
- (2) They shall be deemed to have come into force with effect from the 1st day of May, 2025

2. In the Gujarat Value Added Tax Rules, 2006 (hereinafter referred to as “the said rules”), in rule 19,-

(a) in sub-rule (2), in clause (i), the following provisos shall be inserted, namely: -

“Provided that the registered dealer shall not be allowed to furnish such return for a tax period, if such return for any of the previous tax periods has not been furnished by him:

Provided further that the registered dealer required to furnish return under sub-rule (5), shall not be allowed to furnish return for a tax period under this rule, if the return under sub-rule (5) for any of the tax periods has not been furnished by him:

Provided also that the Government may, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered dealer or a class of registered dealers to furnish such return, even if he has not furnished such return for any one or more previous tax periods or has not furnished the returns specified under sub-rule (5) for any one or more tax periods.”;

(b) for sub-rule (5), the following sub-rule shall be substituted, namely: -

“(5) (a) Every registered dealer, being importer or manufacturer or oil marketing company, dealing in any of the goods mentioned in Sr. No. 1, 2, 4 or 5 of Schedule III, shall also furnish monthly return in **Form 212** along with **Form 212A**, within thirty days from the end of the month to which the return relates.

(b) Every registered dealer other than the dealer referred to in clause (a), dealing in any of the goods mentioned in Sr. No. 1, 2, 4 or 5 of Schedule III, shall also furnish monthly return in **Form 213** within thirty days from the end of the month to which the return relates:

Provided that the registered dealer referred to in clause (a) having the retail outlet with the same registration number, shall also furnish such return.

(c) The registered dealer shall not be allowed to furnish return specified in clause (a) or clause (b) for a tax period, if the return under the said sub-rules for any of the previous tax periods has not been furnished by him:

Provided that the Government may, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered dealer or a class of registered dealers to furnish such returns, even if he has not furnished such returns for any one or more previous tax periods.”.

3. In the said rules, in **FORM-201A**, for the table under the heading “A. List showing sale of goods to registered dealers:”, the following table shall be substituted, namely:-

“Table

SR. No.	Tax Invoice No.	Date	Name with RC No. of the registered dealer to whom goods sold		Turnover of sale of taxable goods					
			(a)		(b)					
			(i) Name	(ii) R.C. No.	Goods with HSN	Qty. (in ltrs.	Value of Goods	Tax	Addl. Tax	Total
1										
2										
3										
Total										”.

4. In the said rules, in **FORM-201B**, for the table under the heading “**A. List showing purchase of goods from registered dealers:**”, the following table shall be substituted, namely:-

“Table

SR. No.	Tax Invoice No.	Date	Name with RC No. of the registered dealer from whom goods purchased		Turnover of purchases of taxable goods					
			(a)		(b)					
			(i) Name	(ii) R.C. No.	Goods with HSN	Qty. (in ltrs.)	Value of Goods	Tax	Addl. Tax	Total
1										
2										
3										
TOTAL										”.

5. In the said rules, after **FORM-212**, the following form shall be inserted, namely:-

“**FORM-212A**

(see rule 19(5))

DAILY RSP DETAILS FOR THE MONTH OF

Registration No.: _____

Name of Dealer: _____

SR No.	Name of Purchasing Dealer	VAT TIN of Purchasing Dealer	Date wise Retail Sale Price (RSP) details										
			dd/mm/yyyy				---			dd/mm/yyyy			
			Motor Spirit (commonly known as petrol) other than branded	Motor Spirit (commonly known as petrol)- Branded	High Speed Diesel (Other than branded)	High Speed Diesel (Branded)	-	-	-	Motor Spirit (commonly known as petrol) other than branded	Motor Spirit (comm only known as petrol)- Branded	High Speed Diesel (Other than branded)	High Speed Diesel (Branded)
													”.

6. In the said rules, for the existing **FORM-213**, the following form shall be substituted, namely:-

“**FORM-213**

(see rule 19(5))

DAILY ACCOUNT DETAILS FOR THE MONTH OF

Registration No.: _____

Name of Dealer: _____

[1] Motor spirit (commonly known as petrol) other than branded:-

[4] High Speed Diesel (Branded) :-**Table**

Date	Opening stock in Quantity (Litres)	Purchase			Gained by measure due to difference in temperature and such other causes (Quantity in Litres)	Total Columns [(2)+(3)+(6)]	Lost in storage or transit or by measure due to leakage, evaporation, difference in temperature and such other causes (Quantity in Litres)	Sales				Carried forward Stock in Quantity (Litres) [(7)-(8)-(9)]
		Quantity (Litres)	Total Invoice Value (including tax)	VAT Amount				Quantity (Litres)	Retail Sale Price (RSP)	Total Value	Output Tax (Gross VAT) payable	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Total												

[5] Tax Payment Details:-

(A)	Output Tax			
	SR No.	Motor Spirit	Amount (Rs.)	Amount (Rs.)
	(i)	Motor spirit (commonly known as petrol) other than branded		
	(ii)	Motor spirit (commonly known as petrol)- Branded		
	(iii)	High Speed Diesel (Other than branded)		
	(iv)	High Speed Diesel (Branded)		
	Total Tax Payable (a)			
(B)	Tax Credit			
	Tax credit brought forward from previous tax period			
	(i)	Motor spirit (commonly known as petrol) other than branded		
	(ii)	Motor spirit (commonly known as petrol)- Branded		
	(iii)	High Speed Diesel (Other than branded)		
	(iv)	High Speed Diesel (Branded)		
	Total ITC			
	Less: Reduction, if any			
	Net ITC (b)			

(C)	Net Tax Payable (a)-(b)	
(D)	Tax paid	
(E)	Balance [(C)-(D)]	

Note:

The details mentioned in serial numbers [1] to [4] shall be provided for all days of the respective month. However, the details mentioned in serial number [5] shall be provided month wise in consolidated.”.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

